

# House File 382 - Introduced

HOUSE FILE \_\_\_\_\_  
BY RASMUSSEN

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

## A BILL FOR

1 An Act concerning eligibility requirements for an organization to  
2 conduct games of skill, games of chance, and raffles.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
4 TLSB 1432YH 82  
5 ec/je/5

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1 1 Section 1. Section 99B.7, subsection 1, paragraph m,  
1 2 subparagraph (1), Code 2007, is amended to read as follows:  
1 3 (1) The organization is exempt from federal income taxes  
1 4 under section 501(c)(3), 501(c)(4), 501(c)(5), 501(c)(6),  
1 5 501(c)(7), 501(c)(8), 501(c)(10), or 501(c)(19) of the  
1 6 Internal Revenue Code as defined in section 422.3, or has  
1 7 applied for exempt status to the federal internal revenue  
1 8 service within the previous twelve months and has not been  
1 9 rejected for exempt status as a result of that application;  
1 10 the organization is an agency or instrumentality of the United  
1 11 States government, this state, or a political subdivision of  
1 12 this state; i or, in lieu of an exemption from federal income  
1 13 taxes, the organization is a parent=teacher organization or  
1 14 booster club that is recognized as a fund=raiser and supporter  
1 15 for a school district organized pursuant to chapter 274 or for  
1 16 a school within the school district, in a notarized letter  
1 17 signed by the president of the board of directors, the  
1 18 superintendent of the school district, or a principal of a  
1 19 school within that school district.

1 20 EXPLANATION  
1 21 This bill concerns the requirements for an organization to  
1 22 be a qualified organization authorized to conduct games of  
1 23 skill, games of chance, and raffles under Code chapter 99B.  
1 24 The bill provides that an organization is a qualified  
1 25 organization if the organization can show it has applied to  
1 26 the internal revenue service for tax=exempt status and has not  
1 27 been rejected for that status. Current law requires that the  
1 28 organization show that it is exempt from federal taxes.  
1 29 LSB 1432YH 82  
1 30 ec:rj/je/5.1